

EXHIBIT E-8

EXHIBIT E-8

Job #:
Job Name:
Year Started:

459
Scott AFB
1998

	Inception	12/31/97	As reported 12/31/98	Recast 12/31/98	Contract 12/31/99
Original Contract	13,698,278	-	13,698,278	13,698,278	13,698,278
Modifications	-	-	-	-	6,073,737
Contract Amount	13,698,278	-	14,870,150	14,870,150	19,772,015
Estimated Costs	12,680,694	-	13,929,350	14,273,857	18,979,483
Gross Profit	1,017,584	-	940,800	596,293	792,532
Gross Profit %	7.43%	#DIV/0!	6.33%	4.01%	4.01%
Percent complete			43.27%	42.22%	98.53%
			Effect on gross Profit	(155,329)	

Notes:

The job was recast using the actual gross profit/(loss) % at 12/31/99.

EXHIBIT E-9

EXHIBIT E-9

Job #:
Job Name:
Year Started:

460	Inception	12/31/97	As reported 12/31/98	Recast 12/31/98	Contract 12/31/99
Germ Plasma					
1998					
Original Contract	15,500,000	-	15,500,000	15,500,000	15,500,000
Modifications	-	-	65,000	65,000	655,581
Contract Amount	15,500,000	-	15,565,000	15,565,000	16,155,581
Estimated Costs	15,068,940	-	14,667,024	15,339,308	15,922,012
Gross Profit	431,060	-	897,976	225,692	233,569
Gross Profit %	2.78%	#DIV/0!	5.77%	1.45%	1.45%
Percent complete			19.81%	18.94%	61.87%
			Effect on gross Profit	(135,143)	

Notes:

The job was recast using the actual gross profit/(loss) % at 12/31/99.

EXHIBIT E-10

EXHIBIT E-10

Job #:
 Job Name:
 Year Started:

461					
Outlook-Chester					
1998					
	Inception	12/31/97	As reported 12/31/98	Recast 12/31/98	Contract 12/31/99
Original Contract	3,850,000	-	3,850,000	3,850,000	3,850,000
Modifications		-	(7,628)	(7,628)	265,065
Contract Amount	3,850,000	-	3,842,372	3,842,372	4,115,065
Estimated Costs	3,609,612	-	3,629,824	3,792,421	4,061,553
Gross Profit	240,388	-	212,548	49,951	53,512
Gross Profit %	6.24%	#DIV/0!	5.53%	1.30%	1.30%
Percent complete			41.83%	40.03%	97.01%
			Effect on gross Profit	(68,913)	

Notes:

The job was recast using the actual gross profit/(loss) % at 12/31/99.

EXHIBIT E-11

EXHIBIT E-11

Job #:
 Job Name:
 Year Started:

462					
Outlook-Westerville					
1998					
	Inception	12/31/97	As reported 12/31/98	Recast 12/31/98	Contract 12/31/99
Original Contract	5,589,900	-	5,589,900	5,589,900	5,589,900
Modifications	-	-	-	-	178,095
Contract Amount	5,589,900	-	5,589,900	5,589,900	5,767,995
Estimated Costs	5,213,830	-	5,218,140	5,503,816	5,679,439
Gross Profit	376,070	-	371,760	86,084	88,556
Gross Profit %	6.73%	#DIV/0!	6.65%	1.54%	1.54%
Percent complete			8.79%	8.33%	63.42%
			Effect on gross Profit	(25,507)	

Notes:

The job was recast using the actual gross profit/(loss) % at 12/31/99.

EXHIBIT F-1

EXHIBIT F-1

CCI CONSTRUCTION COMPANY, INC.
BALANCE SHEET – DECEMBER 31, 1997

ASSETS

	As Reported	Adjustments	As Restated
Current assets:			
Cash and cash equivalents	\$ 1,128,337	\$ -	\$ 1,128,337
Investments in marketable securities	3,702,992	-	3,702,992
Accounts receivable, trade:			
Customers:			
Current	8,230,674	-	8,230,674
Retained	1,121,610	-	1,121,610
Shareholder	-	-	-
Affiliates	3,485	-	3,485
Note receivable	22,569	-	22,569
Costs and estimated earnings in excess of billings on uncompleted contracts	1,072,281	(429,978)	642,303
Prepaid expenses	6,185	-	6,185
Shop inventory	<u>639</u>	=	<u>639</u>
Total current assets	<u>15,288,772</u>	<u>(429,978)</u>	<u>14,858,794</u>
Property and equipment:			
Automobiles and trucks	427,342	-	427,342
Furniture	553,587	-	553,587
Machinery and equipment	1,323,233	-	1,323,233
Other	<u>72,453</u>	=	<u>72,453</u>
	2,376,615	-	2,376,615
Less accumulated depreciation	<u>920,919</u>	=	<u>920,919</u>
	<u>1,455,696</u>	=	<u>1,455,696</u>
	<u>\$ 16,744,468</u>	<u>\$ (429,978)</u>	<u>\$ 16,314,490</u>

NOTE: Adjustments per “Contracts in Progress – Revised” schedule.

LIABILITIES AND SHAREHOLDER'S EQUITY

	As Reported	Adjustments	As Restated
Current liabilities:		-	
Accounts payable, trade:			
Vendors:			
Current	\$ 7,846,395	\$ -	\$ 7,846,395
Retained	1,078,950	-	1,078,950
Notes payable	815,781	-	815,781
Accrued loss on jobs	-	732,685	732,685
Accrued expenses	808,601	-	808,601
Taxes withheld and accrued	58,023	-	58,023
Billings in excess of costs and estimated earnings on uncompleted contracts	<u>681,924</u>	<u>(346,703)</u>	<u>335,221</u>
Total current liabilities (all current)	<u>11,278,674</u>	<u>385,982</u>	<u>11,675,656</u>
Shareholder's equity:			
Common stock, \$1 par, 1,000 shares authorized;			
39 shares issued and outstanding	39	-	39
Capital in excess of par	9,758	-	9,758
Retained earnings	5,208,489	(815,960)	4,392,529
Unrealized gain on marketable securities	<u>236,508</u>	=	<u>236,508</u>
	<u>5,454,794</u>	<u>(815,960)</u>	<u>4,638,834</u>
	<u>\$ 16,744,468</u>	<u>\$ (429,978)</u>	<u>\$ 16,314,490</u>

NOTE: Adjustments per "Contracts in Progress – Revised" schedule.

EXHIBIT F-1

CCI CONSTRUCTION COMPANY, INC.
STATEMENT OF INCOME
Year Ended December 31, 1997

	Original	Adjustments	As Restated
Revenue	\$ 34,921,676	\$ (815,960)	\$34,105,716
Cost of contracts	<u>32,617,473</u>	=	<u>32,617,473</u>
Gross profit	2,304,203	(815,960)	1,488,243
General and administrative expenses	<u>1,954,380</u>	=	<u>1,954,380</u>
Income from operations	349,823	(815,960)	(466,137)
Other income	<u>357,056</u>	=	<u>357,056</u>
Net income (loss)	<u>\$ 706,879</u>	<u>\$ (815,960)</u>	<u>\$ (109,081)</u>

NOTE: Adjustments per "Contracts in Progress – Revised" schedule.

EXHIBIT F-2

EXHIBIT F-2

CCI CONSTRUCTION COMPANY, INC.
BALANCE SHEET – DECEMBER 31, 1998

ASSETS

	As Reported	Adjustments	As Restated
Current assets:			
Cash and cash equivalents	\$ 2,429,866	\$ -	\$ 2,429,866
Investments in marketable securities	631,481	-	631,481
Accounts receivable, trade:			
Customers:			
Current	5,964,311	-	5,964,311
Retained	1,822,224	-	1,822,224
Affiliates	365,756	-	365,756
Costs and estimated earnings in excess of billings on uncompleted contracts	6,341,726	(2,379,122)	3,962,604
Prepaid expenses	170,232	-	170,232
Shop inventory	<u>38,161</u>	=	<u>38,161</u>
Total current assets	<u>17,763,757</u>	<u>(2,379,122)</u>	<u>15,384,635</u>
Property and equipment:			
Automobiles and trucks	1,269,567	-	1,269,567
Furniture	851,738	-	851,738
Machinery and equipment	5,947,290	-	5,947,290
Other	<u>344,128</u>	=	<u>344,128</u>
	8,412,723	-	8,412,723
Less accumulated depreciation	<u>1,651,485</u>	=	<u>1,651,485</u>
	<u>6,761,238</u>	=	<u>6,761,238</u>
Other assets:			
Cash surrender value of officer's life insurance	55,453	-	55,453
Investments	<u>34,000</u>	=	<u>34,000</u>
	<u>89,453</u>	=	<u>89,453</u>
	<u>\$ 24,614,448</u>	<u>\$(2,379,122)</u>	<u>\$ 22,235,326</u>

NOTE: Adjustments per "Contracts in Progress – Revised" schedule.

LIABILITIES AND SHAREHOLDER'S EQUITY

	As Reported	Adjustments	As Restated
Current liabilities:		-	
Accounts payable, trade:			
Current	\$ 10,974,274	\$ -	\$ 10,974,274
Retained	2,180,967	-	2,180,967
Current portion of long-term debt	1,338,280	-	1,338,280
Accrued loss on jobs	-	1,826,956	1,826,956
Accrued expenses	333,060	-	333,060
Taxes withheld and accrued	91,601	-	91,601
Billings in excess of costs and estimated earnings on uncompleted contracts	<u>288,208</u>	<u>(263,610)</u>	<u>24,598</u>
Total current liabilities	15,206,390	1,563,346	16,769,736
Long-term debt, net of current portion	<u>4,164,375</u>	=	<u>4,164,375</u>
Total liabilities	<u>19,370,765</u>	<u>1,563,346</u>	<u>20,934,111</u>
Shareholder's equity:			
Common stock, \$1 par, 1,000 shares authorized; 39 shares issued and outstanding	39	-	39
Capital in excess of par	9,758	-	9,758
Retained earnings	5,254,834	(3,942,468)	1,312,366
Accumulated other comprehensive income (loss), unrealized gain (loss) on marketable securities	<u>(20,948)</u>	=	<u>(20,948)</u>
	<u>5,243,683</u>	<u>(3,942,468)</u>	<u>1,301,215</u>
	<u>\$ 24,614,448</u>	<u>\$(2,379,122)</u>	<u>\$ 22,235,326</u>

NOTE: Adjustments per "Contracts in Progress – Revised" schedule.